

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WISCONSIN

UNITED STATES OF AMERICA,)	
)	Case No. 22-cv-390-wmc
Plaintiff,)	
)	
v.)	
)	
JACQUELINE R. HOWARD,)	
STATE OF WISCONSIN, and)	
PRAIRIE POINTE CONDOMINIUM)	
ASSOCIATION, INC.,)	
)	
Defendants.)	

**ORDER AUTHORIZING AND CONFIRMING SALE,
AND APPROVING PROPOSED DEED**

The United States has moved for an Order authorizing and confirming the sale of the real property located at 1341 Heggen Street, Hudson, Wisconsin 54016 (the “Hudson Property”) that is more fully described as: “Unit 2D in the Prairie Pointe Condominium(s) created by a 'Declaration of Condominium' recorded on August 25, 1994, in the Office of the Register of Deeds for St. Croix County, Wisconsin, as Document No. 520657, and any amendments thereto, and by its Condominium Plat. Said land being in the City of Hudson, St. Croix County, Wisconsin.”

Upon consideration of the record in this case, the United States’ motion, the declaration and exhibits submitted in support, and for good cause appearing, IT IS HEREBY ORDERED that:

1. The United States’ motion authorizing and ordering the sale of the Hudson Property described above is GRANTED.

2. Upon entry of this Order, on the September 22, 2022 closing date (or a date mutually agreed to between the Receiver and purchaser any time after entry of this Order), the Jesse Penman, the Court-appointed Receiver (Doc. 30), is authorized to sell the Hudson Property to Mark Ennis and Susan Ennis for the sum of \$330,000 free and clear of all rights, titles, claims, and interests of all parties to this case, including any rights of redemption.

3. Upon receiving \$330,000 from Mark Ennis and Susan Ennis, the Receiver is authorized and directed to issue a deed in a form that substantially conforms to the “Receiver’s Deed to Real Property” that was attached as Exhibit 1 to the Motion for Order Authorizing and Confirming Sale (filed at Doc. No. 31).

4. The Receiver, through his chosen closing company, escrow agent, or other designated agent, is authorized to accept the sale proceeds and distribute the proceeds as follows:

a. First, to the costs of sale, as follows. With regard to the costs of sale:

i. First, to the Receiver for the following amounts:

1. \$19,800 to the Receiver for his commission of 6 (six) percent of the gross sale proceeds, to be split with the buyer’s agent at closing; and
2. An additional \$1,000 shall be held at closing in escrow for any pending expenses to be paid by the Receiver upon closing of any utility accounts and/or for removal and disposal of additional items remaining in the Property and described in paragraphs 2-5 of the Receiver’s Declaration. (Doc. No. 33.) Upon transmission of receipts for payment of these final costs by the Receiver to the title company, the title company is authorized to reimburse the

Receiver for those additional expenses from the \$1,000 held in escrow with any remainder to be paid to the United States under paragraph 4(b) below.

- ii. Second, \$12,560 to Land Title, for reasonable closing costs and fees and government recording and transfer charges.
- b. Second, the remaining balance to the United States. According to the stipulation between the United States, State of Wisconsin, and Prairie Pointe Condominium Association, Inc., the government's federal tax liens for Howard's 2005, 2007, 2008, 2009, 2011, 2012, 2013, 2014, and 2015 federal income tax liabilities have priority against the Hudson Property. (Stipulation ¶ 7(a) (Doc. 12)). The amount of these liabilities exceeds the \$330,000 sales price described in paragraph 3 above.

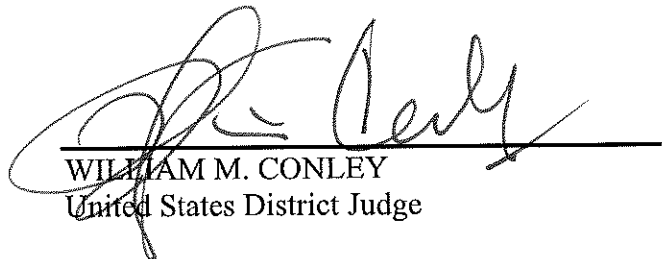
The proceeds due to the United States shall be made by wire transfer or certified check transmitted to:

For regular United States mail delivery:
Department of Justice ATTN: TAXFLU
P.O. Box 310 - Ben Franklin Station
Washington, D.C. 20044

For courier (FEDEX, UPS, etc.) delivery:
Department of Justice ATTN: TAXFLU
One Constitution Square Bldg.
1275 1st Street, NE, #11501
Washington, D.C. 20002

IT IS SO ORDERED.

Dated: September 15, 2023



WILLIAM M. CONLEY
United States District Judge